



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
GRANT COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Darrell Link, Grant County Judge/Executive

Honorable Shirley Howard, Former Grant County Judge/Executive

Members of the Grant County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Grant County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Grant County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Grant County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Grant County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1999, in conformity with the cash basis of accounting described above.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Darrell Link, Grant County Judge/Executive

Honorable Shirley Howard, Former Grant County Judge/Executive

Members of the Grant County Fiscal Court

In accordance with Government Auditing Standards, we have also issued our report dated January 28, 2000 on our consideration of Grant County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -
January 28, 2000

GRANT COUNTY OFFICIALS

Fiscal Year Ended June 30, 1999

Darrell Link	County Judge/Executive
James Purcell	County Attorney
Judy Fortner	County Clerk
Betty Lawrence	Circuit Court Clerk
Randy Middleton	Sheriff
Louie Jump	Jailer
Phyllis Beach	Property Valuation Administrator
Layne Wagoner	County Treasurer
Marylee Willoby	Coroner
Richard Austin	Magistrate
Patricia Conrad	Magistrate
Kenny Messer	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

GRANT COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets and Other Resources

Assets

General Fund:

Cash	\$ 1,012,135
Investments	600,000

Road and Bridge Fund:

Cash	294,150
------	---------

Jail Fund:

Cash	69,938
------	--------

Jail Commissary Fund:

Cash	17,935
Investments	35,000

Local Government Economic Assistance Fund:

Cash	10,127
------	--------

Public Properties Jail Corporation Fund:

Cash - Construction	110,666
Investments - Construction	5,612,913

Forestry Fund:

Cash	428
------	-----

Payroll Fund-Cash

1,589

Other Resources

General Fund:

Amounts to be Provided in Future Years for Lease-Purchase Agreements - Principal	2,844,000
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Bullock Pen-Phase IV Fund:

Amounts to be Provided in Future Years for Lease-Purchase Agreements - Principal	315,000
---	---------

Public Properties Jail Corporation Fund:

Amounts to be Provided in Future Years for Bond Principal Payments	8,565,000
--	-----------

Total Assets and Other Resources

\$ 19,488,881

The accompanying notes are an integral part of the financial statements.

GRANT COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1999
 (Continued)

Liabilities and Fund Balances

Liabilities

General Fund:

Lease-Purchase Agreements-

Principal (Note 5) \$ 2,844,000

Bullock Pen-Phase IV Fund:

Lease-Purchase Agreements-

Principal (Note 6) 315,000

Public Properties Jail Corporation Fund:

Bond Principal Not Matured (Note 4) 8,565,000

Payroll Account 1,589

Fund Balances

Reserved:

Jail Commissary Fund 52,935

Public Properties Jail Corporation Fund - Construction 5,723,579

Unreserved:

General Fund 1,612,135

Road Fund 294,150

Jail Fund 69,938

Local Government Economic Assistance Fund 10,127

Forestry Fund 428

Total Liabilities and Fund Balances \$ 19,488,881

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

GRANT COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 4,020,882	\$ 2,898,927	\$ 742,182	\$ 197,698
Transfers In	950,738		100,000	475,000
Bond Proceeds	7,650,852			
Kentucky Advance Revenue Program	1,514,300	1,250,510	263,790	
Jail Commissary Fund Receipts	151,735			
Total Cash Receipts	<u>\$ 14,288,507</u>	<u>\$ 4,149,437</u>	<u>\$ 1,105,972</u>	<u>\$ 672,698</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 3,027,692	\$ 1,701,374	\$ 750,951	\$ 538,798
Schedule of Unbudgeted Expenditures	2,316,811			
Transfers Out	950,738	575,000		375,738
Bonds:				
Principal Paid	35,000			
Interest Paid	192,443			
Kentucky Association of Counties Leasing Trust:				
Corinth Water District	30,000	30,000		
Bullock Pen-Phase III	38,000	38,000		
Health Department	20,000	20,000		
Bullock Pen-Phase IV	11,000	11,000		
Kentucky Advance Revenue Program Repaid	1,514,300	1,250,510	263,790	
Jail Commissary Fund Expenditures	148,597			
Total Cash Disbursements	<u>\$ 8,284,581</u>	<u>\$ 3,625,884</u>	<u>\$ 1,014,741</u>	<u>\$ 914,536</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 6,003,926	\$ 523,553	\$ 91,231	\$ (241,838)
Cash Balance-July 1, 1998*	<u>1,759,366</u>	<u>1,088,582</u>	<u>202,919</u>	<u>311,776</u>
Cash Balance-June 30, 1999*	<u>\$ 7,763,292</u>	<u>\$ 1,612,135</u>	<u>\$ 294,150</u>	<u>\$ 69,938</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

GRANT COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
Fiscal Year Ended June 30, 1999
(Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Public Properties Jail Corporation Fund	Federal Grant Fund	Bullock Pen- Phase IV Fund	Forestry Fund
\$	\$ 29,985	\$ 147,236 375,738 7,650,852	\$ 3,000	\$ 221	\$ 1,633
151,735					
\$ 151,735	\$ 29,985	\$ 8,173,826	\$ 3,000	\$ 221	\$ 1,633
\$	\$ 24,174	\$ 2,316,811 35,000 192,443	\$ 3,014	\$ 8,031	\$ 1,350
148,597					
\$ 148,597	\$ 24,174	\$ 2,544,254	\$ 3,014	\$ 8,031	\$ 1,350
\$ 3,138 49,797	\$ 5,811 4,316	\$ 5,629,572 94,007	\$ (14) 14	\$ (7,810) 7,810	\$ 283 145
\$ 52,935	\$ 10,127	\$ 5,723,579	\$ 0	\$ 0	\$ 428

The accompanying notes are an integral part of the financial statements.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Grant County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Jail Commissary Fund and the Public Properties Jail Corporation as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Grant County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CRS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.22 percent. Hazardous covered employees are required to contribute 8 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.85 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. These requirements were met, and as of June 30, 1999, the county's deposits were fully insured or collateralized at a 100% level with collateral of either pledged securities held by the county's agent in the county's name, or provided surety bond which named the county as beneficiary/obligee on the bond.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 4. Long-Term Debt

The Grant County Public Properties Corporation has the following bond issues outstanding as of fiscal year ending June 30, 1999:

- A. The Grant County Public Properties Corporation issued \$910,000, First Mortgage Revenue Bonds dated August 1995, for the construction of a jail. The principal balance outstanding for this bond issue as of fiscal year ending June 30, 1999, is \$790,000. Principal payments are due each year on July 1, in the amounts indicated below. Interest on the bonds is payable each July 1 and January 1, beginning January 1, 1996. The Public Properties Corporation holds a \$91,000 certificate of deposit at Eagle Bank. The semi-annual interest earned on this certificate of deposit is applied toward the debt service amount owed.

Debt Service Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Scheduled Interest</u>	<u>Principal Amount</u>
1999-00	5.00%	\$ 45,875	\$ 35,000
2000-01	5.00%	44,125	35,000
2001-02	5.10%	42,358	35,000
2002-03	5.20%	40,425	40,000
2003-04	5.30%	38,325	40,000
2004-19	5.40% to 6.00%	229,188	<u>640,000</u>
Scheduled Principal			\$ 825,000
Less: Principal Due July 1999, Paid June 1999			<u>35,000</u>
Total Bond Principal Outstanding			<u>\$ 790,000</u>

- B. The Grant County Public Properties Corporation issued \$7,775,000, First Mortgage Revenue Bonds dated August 1998, for the construction of a jail addition. The principal balance outstanding for this bond issue as of fiscal year ending June 30, 1999, is \$7,775,000. Principal payments are due each year on July 1, in the amounts indicated below starting July 1, 2000. Interest on the bonds is payable each July 1 and January 1, beginning January 1, 1999.

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 4 B (Continued)

Debt Service Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Scheduled Interest</u>	<u>Principal Amount</u>
1999-00	4.60%	\$ 364,089	\$ 0
2000-01	4.60%	360,179	170,000
2001-02	4.60%	352,129	180,000
2002-03	4.60%	343,734	185,000
2003-04	4.60%	334,994	195,000
2004-24	4.60 to 4.70%	4,068,354	<u>7,045,000</u>
Total Bond Principal Outstanding			<u>\$ 7,775,000</u>
Total Bond Principal Outstanding 95 and 98 Issue			<u><u>\$ 8,565,000</u></u>

Note 5. Lease-Purchase Agreements – General Fund

The county has entered into the following capital lease-purchase agreements:

- A. Grant County entered into a lease agreement with the Kentucky Association of Counties Leasing Trust for the construction of rural waterlines by the Corinth Water District. A total of \$1,245,000 was awarded to Grant County on March 31, 1994. The agreement calls for Grant County to make increasing annual payments for twenty-five years beginning January 1995, and ending January 2019, with the option to renew the lease each year. Interest will be paid monthly at an effective rate of 5.37 percent. The principal balance as of June 30, 1999, is \$1,109,000.

Lease Payment Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Scheduled Interest</u>	<u>Principal Amount</u>
1999-00	5.37%	\$ 70,049	\$ 32,000
2000-01	5.37%	67,950	34,000
2001-02	5.37%	65,749	35,000
2002-03	5.37%	63,458	37,000
2003-04	5.37%	61,040	39,000
2004-2019	5.37%	510,353	<u>932,000</u>
Total Lease Principal Payments			<u>\$ 1,109,000</u>

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

- B. Grant County entered into a lease agreement with the Kentucky Association of Counties Leasing Trust for the construction of waterlines for the Bullock Pen–Phase III Water Expansion Project. A total of \$1,500,000 was awarded to Grant County during fiscal year ending June 30, 1996. The agreement calls for Grant County to make annual payments beginning September 1995, and ending February 2019. Interest will be paid monthly at an effective rate of 5.45 percent. The principal balance as of June 30, 1999, is \$1,392,000.

Lease Payment Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Scheduled Interest</u>	<u>Principal Amount</u>
1999-00	5.45%	89,037	40,000
2000-01	5.45%	86,394	42,000
2001-02	5.45%	83,594	45,000
2002-03	5.45%	80,627	47,000
2003-04	5.45%	77,503	50,000
2004-2019	5.45%	648,239	<u>1,168,000</u>
Total Lease Principal Payments			<u>\$ 1,392,000</u>

- C. Grant County entered into a lease agreement with the Kentucky Association of Counties Leasing Trust for the expansion of Health Department facilities. A total of \$400,000 was awarded to Grant County. The agreement calls for Grant County to make increasing annual payments for fifteen years beginning June 1996, and ending February 2011. Interest will be paid monthly at an effective rate of 5.35 percent. The principal balance as of June 30, 1999, is \$343,000.

Lease Payment Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Scheduled Interest</u>	<u>Principal Amount</u>
1999-00	5.35%	\$ 21,305	\$ 21,000
2000-01	5.35%	19,940	22,000
2001-02	5.35%	18,484	24,000
2002-03	5.35%	16,928	25,000
2003-04	5.35%	15,308	26,000
2004-2019	5.35%	54,513	<u>225,000</u>
Total Lease Principal Payments			<u>\$ 343,000</u>
Total Outstanding Principal Lease Purchase Agreements for the General Fund			<u>\$ 2,844,000</u>

Note 6. Leases Purchase Agreements – Bullock Pen Water Expansion Project – Phase IV

GRANT COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Grant County entered into a lease agreement with the Kentucky Association of Counties Leasing Trust for the construction of waterlines for the Bullock Pen Water Expansion Project-Phase IV. A total of \$336,000 was awarded to Grant County. A separate fund had to be established for the lease at Bank One. All lease payments, interest payments, and claims are paid by Bank One from this account. The agreement calls for Grant County to make annual payments beginning October 1996, and ending February 2016. Interest will be paid monthly at an effective rate of 5.13 percent. The principal balance as of June 30, 1999, is \$315,000.

Lease Payment Schedule

<u>Fiscal Year Due</u>	<u>Interest Rate</u>	<u>Scheduled Interest</u>	<u>Principal Amount</u>
1999-00	5.13%	\$ 19,009	\$ 11,000
2000-01	5.13%	18,310	12,000
2001-02	5.13%	17,575	12,000
2002-03	5.13%	16,815	13,000
2003-04	5.13%	15,993	14,000
2004-2019	5.13%	107,510	<u>253,000</u>
Total Outstanding Principal Balance for the Bullock Pen-Phase IV Fund			<u>\$ 315,000</u>

Note 7. Insurance

For the fiscal year ended June 30, 1999, Grant County was a member of the Kentucky Association of Counties' All Lines Insurance Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

GRANT COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	Budgeted Operating Revenue	Actual Operating Revenue	Over (Under) Budget
General Fund	\$ 3,113,491	\$ 2,898,927	\$ (214,564)
Road and Bridge Fund	1,483,533	742,182	(741,351)
Jail Fund	682,014	197,698	(484,316)
Local Government Economic Assistance Fund	30,906	29,985	(921)
Federal Grant Fund	5,754	3,000	(2,754)
Bullock Pen-Phase IV Fund	600	221	(379)
Forestry Fund	1,528	1,633	105
Total	<u>\$ 5,317,826</u>	<u>\$ 3,873,646</u>	<u>\$ (1,444,180)</u>

Reconciliation:

Total Budgeted Operating Revenue Above	\$ 5,317,826
Add: Budgeted Prior Year Surplus	877,336
Less: Other Financing Uses	<u>(2,030,435)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures	<u>\$ 4,164,727</u>

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SCHEDULE OF OPERATING REVENUE

GRANT COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<hr/>				
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$ 1,058,776	\$ 1,058,776	\$	\$
Excess Fees-1998	22,989	22,989		
County Clerk:				
Deed Transfer Tax	49,388	49,388		
Delinquent Taxes	11,778	11,778		
Excess Fees-1998	120,723	120,723		
Tangible Personal Property Taxes:				
Other Counties	17,976	17,976		
County Clerk	133,679	133,679		
Forest Fire Protection Tax	1,446			
Tourist Room Tax	74,398	74,398		
	<hr/>			
Totals	\$ 1,491,153	\$ 1,489,707	\$ 0	\$ 0
	<hr/>			
<u>U.S. Treasurer</u>				
COPS Fast Grant	\$ 21,177	\$ 21,177	\$	\$
County Farm Reimbursement	93	93		
	<hr/>			
Totals	\$ 21,270	\$ 21,270	\$ 0	\$ 0
	<hr/>			
<u>Federal Receipts-State Treasurer</u>				
Community Development Block Grants-Bullock Pen Water District Phase III	\$ 3,000	\$ 0	\$ 0	\$ 0
	<hr/>			

GRANT COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

<u>Jail Commissary Fund</u>	<u>Local Government Economic Assistance Fund</u>	<u>Public Properties Jail Corporation Fund</u>	<u>Federal Grant Fund</u>	<u>Bullock Pen- Phase IV Fund</u>	<u>Forestry Fund</u>
\$	\$	\$	\$	\$	\$
					1,446
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,446</u>
\$	\$	\$	\$	\$	\$
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,000</u>	<u>\$ 0</u>	<u>\$ 0</u>

GRANT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 43,825	\$	\$	\$ 43,825
Medical Allotments	3,191			3,191
Driving Under The Influence Fees	6,021			6,021
Housing State Prisoners	36,792			36,792
Court Costs, Jail Operation	27,615			27,615
Jail Contract with Other Counties	125			125
County Road Aid	541,981		541,981	
Truck License Distribution	161,449		161,449	
Recouped Public Defender Fees	13,415	13,415		
Election Expense Reimbursement	7,650	7,650		
Fire Protection	134			
Net Court Revenue	38,829	38,829		
Courthouse Rental-Administrative				
Office of the Courts	55,292	54,012		1,280
Refunds:				
Legal Process Tax	118	118		
Drivers Licenses	2,137		2,137	
Dog Licenses	149	149		
State Reimbursement/Refund	88,120	88,120		
Severance Taxes:				
Coal	29,628			
Board of Assessments	200	200		
Grants:				
State Grants (Rescue Squad Equipment)	3,719	3,719		
Disaster and Emergency Services				
Reimbursement	2,108	2,108		
Police Incentive Pay	16,294	16,294		
Jailer Incentive Pay	1,200			1,200
Totals	<u>\$ 1,079,992</u>	<u>\$ 224,614</u>	<u>\$ 705,567</u>	<u>\$ 120,049</u>

GRANT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

<u>Jail Commissary Fund</u>	<u>Local Government Economic Assistance Fund</u>	<u>Public Properties Jail Corporation Fund</u>	<u>Federal Grant Fund</u>	<u>Bullock Pen- Phase IV Fund</u>	<u>Forestry Fund</u>
\$	\$	\$	\$	\$	\$
	29,628				
<u>\$ 0</u>	<u>\$ 29,628</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 134</u>

GRANT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u>				
Interest	\$ 303,146	\$ 120,717	\$ 32,234	\$ 8,891
Circuit Court Clerk:				
Boarding Fees	14,323			14,323
Work Release	20,404			20,404
County Attorney:				
Cold Check Fees	743	743		
Jail:				
Telephone Commission Refunds	27,143			27,143
Home Incarceration Fees	1,460			1,460
Drug Testing Charges	170			170
Bail Bond Fees	4,570			4,570
Waterline Construction Projects:				
Lease Receipts-Water Districts	272,693	272,693		
County Transfers	2,465		2,465	
Licenses and Permits:				
Building Permits	63,949	63,949		
Business Licenses	1,926	1,926		
Dog Licenses	1,160	1,160		
Cable TV Franchise	21,516	21,516		
Hauling Solid Waste	2,000	2,000		
Reimbursements:				
Hazardous Materials	683	683		
Insurance	11,404	11,404		
Other	87,304	86,230	386	688
Hospital Lease	34,647	34,647		
Dog Pound Charges	1,596	1,596		
Landfill Civic Donation	10,000	10,000		
Landfill Host Agreement	528,915	528,915		
Telephone Commissions	412	412		
Vending Machine Commissions	1,395	1,270	125	
Surplus Machinery/Equipment Sales	2,750	1,500	1,250	
Road Materials Sales	155		155	

GRANT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

<u>Jail Commissary Fund</u>	<u>Local Government Economic Assistance Fund</u>	<u>Public Properties Jail Corporation Fund</u>	<u>Federal Grant Fund</u>	<u>Bullock Pen- Phase IV Fund</u>	<u>Forestry Fund</u>
\$	\$ 357	\$ 140,673	\$	\$ 221	\$ 53

GRANT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue (Continued)</u>				
County Property Rental	\$ 1,135	\$ 1,135	\$	\$
Miscellaneous Items	7,403	840		
Totals	<u>\$ 1,425,467</u>	<u>\$ 1,163,336</u>	<u>\$ 36,615</u>	<u>\$ 77,649</u>
Total Operating Revenue	<u><u>\$ 4,020,882</u></u>	<u><u>\$ 2,898,927</u></u>	<u><u>\$ 742,182</u></u>	<u><u>\$ 197,698</u></u>

GRANT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Public Properties Jail Corporation Fund	Federal Grant Fund	Bullock Pen- Phase IV Fund	Forestry Fund
\$	\$	\$	\$	\$	\$
		6,563			
\$ 0	\$ 357	\$ 147,236	\$ 0	\$ 221	\$ 53
\$ 0	\$ 29,985	\$ 147,236	\$ 3,000	\$ 221	\$ 1,633

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COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

GRANT COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	<u>Final</u> <u>Budget</u>	<u>Budgeted</u> <u>Expenditures</u>	<u>Under</u> <u>(Over)</u> <u>Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 51,913	\$ 51,182	\$ 731
Deputy County Judge/Executive	26,075	26,074	1
Office Materials and Supplies	4,500	4,277	223
New Office Equipment	3,893	3,553	340
Telephone	3,500	3,424	76
Laundry Service	107	107	
Copier Maintenance Agreement	1,800	1,238	562
Dues	825	825	
Postal Expense	1,450	1,450	
Furniture and Fixtures	6,000	6,000	
Office of County Attorney:			
Salaries-			
County Attorney	19,375	19,336	39
Secretaries	15,145	14,316	829
Telephone	3,500	2,910	590
Office of County Clerk:			
Tax Bill Preparation	4,946	4,946	
Office of Sheriff:			
Deputies Salaries	40,000	38,886	1,114
Bond	2,000	1,413	587
Insurance	6,444	6,444	
New Motor Vehicles	144,810	102,266	42,544
Physical Exam	170		170
Vehicle Repairs	1,699	1,699	
Transporting Prisoners	5,000	2,900	2,100
Law Enforcement Supplies	12,214	12,153	61
Incentive Pay	20,625	15,085	5,540
Salary Cops Fast Grant Officer	45,582	27,423	18,159
Accounting Service Sheriff's Office	100	100	

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Office of County Coroner:			
Salaries-			
County Coroner	\$ 6,758	\$ 6,753	\$ 5
Deputy Coroner	1,800	1,800	
Telephone	400	290	110
Travel	600	192	408
Pager Rental	312	312	
Office Support	288	181	107
Transportation for Autopsies	1,500	1,200	300
Medical Supplies	500	374	126
Dues, Training, and Registration Fees	1,300	967	333
Rent	720	720	
Fiscal Court:			
Magistrates or Commissioners-			
Salaries	28,308	28,249	59
Code Ordinance Update	1,300	640	660
Office Materials and Supplies	500		500
Telephone Upgrades	650	477	173
Fiscal Court Clerk Salary	5,426	5,426	
Business License Supplies	298	193	105
NKADD Studies	1,850	1,850	
Advertising Legal Notices	11,841	11,841	
Eagle R C and D Dues	50	50	
KMCA Dues	560	559	1
Dues, Training, Conference, and Registration	2,962	2,864	98
Office of Property Valuation Administrator:			
Statutory Contribution	27,800	25,661	2,139
Office of Board of Assessment Appeals:			
Per Diem	800	800	

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Office of County Treasurer:			
County Treasurer Salary	\$ 29,400	\$ 29,400	\$
Office Materials and Supplies	457	457	
Travel	55	55	
Postage	75	58	17
Dues, Training, and Registration Fees	520	520	
Office of County Finance Director:			
County Finance Director Salary	22,000	22,000	
Mileage Expense	1		1
Computer Contract	960	960	
Computer Supplies	1,500	184	1,316
Laundry Service	107	107	
County Law Library:			
Law Librarian Salary	600	600	
Elections:			
Per Diem-			
Election Commissioners	1,200	1,200	
Election Officers	8,500	8,430	70
Rentals Polling Places	520	480	40
Rental Vehicle Fees	855	405	450
Material and Supplies	527	251	276
Legal Notices	2,873	2,873	
Printing	25,000	20,460	4,540
Mileage Expense	246	246	
Board of Adjustments:			
Planning and Zoning Contract Payment	26,650	26,650	
Per Diem	1,500	1,275	225
Attorney Fees	2,500	38	2,462

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Economic Development:			
Contracted Construction	\$ 59,794	\$ 59,794	\$
Contract With Government Agency	26,125	26,125	
Courthouse:			
Janitor Salaries	24,307	24,306	1
Laundry Service	224	177	47
Janitorial Services	855	855	
Improvements or New Construction	110,954	21,975	88,979
Pest Control Service	360	324	36
Window Cleaning	442	400	42
Elevator Maintenance	9,270	9,192	78
Solid Waste	1,076	876	200
Building Maintenance	9,414	9,414	
Cleaning Supplies	4,067	3,853	214
Machine and Equipment	1,641	1,641	
Plumbing Supplies and Repairs	712	7	705
Electric Repairs	3,296	3,296	
Heat and Air Conditioning Repairs	8,000	7,604	396
Renewals and Repairs	1,359	1,359	
Electric Repairs	20,000	13,507	6,493
Natural Gas	10,000	5,206	4,794
Fire Alarm System	1,238	1,238	
<u>Protection to Persons and Property</u>			
Building Code Enforcement:			
Salaries-			
Building Inspector	29,890	29,889	1
Part-Time Secretary	10,000	6,069	3,931
Office Supplies	1,500	1,096	404
Contractual Service	7,000	6,900	100
Petroleum Products, Gas, Oil, etc.	2,500	695	1,805
Postage	160	33	127
Dues, Training, and Registration Fees	1,500	832	668
Refund Building Permits	350	27	323

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Building Code Enforcement: (Continued)			
Phone	\$ 1,308	\$ 1,308	\$
Mileage Expense	1,229	990	239
Vehicle Maintenance	1,763	1,763	
Data Processing Equipment	2,225	2,225	
Copier Maintenance Agreement	275		275
County Fire Department:			
Fire Protection Contracts	38,500	38,500	
Rescue Squad:			
Petroleum Products	1,000	257	743
Vehicle Insurance	806	806	
Equipment Repairs	800	627	173
Vehicle Maintenance and Repairs	780	28	752
Capital Outlay	3,720	3,720	
Disaster and Emergency Services:			
Office Materials and Supplies	250	78	172
Travel	100		100
Hazardous Material	1,000	1,000	
Pager Rental	335	335	
Hazardous Material Cleanup	600	600	
Petroleum Products	237	183	54
Insurance on Vehicle	806	806	
Postage	40	32	8
Telephone	1,300	1,133	167
Electricity	309	309	
Equipment Repair	500	449	51
Vehicle Maintenance and Repair	808	808	
Training	500	400	100
DES Supplies and Services	470	237	233
Other Capital Outlay	1,332		1,332

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Juvenile Services:			
Housing Juveniles	\$ 104,465	\$ 104,465	\$
Medical Survey	1,279	589	690
Transportation	3,221	3,221	
Emergency Dispatch Services			
Dispatch Service Contract	33,288	33,288	
Office of Public Defender:			
Contribution	1,967	1,967	
Legal Fees/Public Advocate Program	15,000	15,000	
Telephone	450	403	47
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries	13,738	13,630	108
Laundry Service	72	70	2
Contract for Rental Canine Facility	119	119	
Veterinary Services	3,328	2,675	653
Kennel Supplies and Equipment	750	498	252
Building Maintenance and Supplies	1,497	1,350	147
Pet Products, Gas, Oil etc.	1,251	1,251	
Vehicle Insurance	806	806	
Dues, Training, and Registration Fees	249	248	1
Telephone	500	447	53
Utilities	2,000	1,615	385
Fire Alarm System	50	50	
Vehicle Repairs	1,500	1,361	139
Motor Vehicle and Equipment	1,509	1,509	
Improvements and Construction, and ADA	914		914
Pest Control	264	264	

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Health and Sanitation (Continued)</u>			
Solid Waste Collection:			
109 Board Coordinator Salary	\$ 14,167	\$ 13,782	\$ 385
Building Expense Allowance	500	106	394
Consulting Fees	5,000	2,920	2,080
Contracts With Private Agency	9,300	3,374	5,926
109 Board Testing and Evaluations	6,250	4,945	1,305
109 Board Office Supplies	5,425	2,011	3,414
Solid Waste Dumping Fees	17,912	14,044	3,868
109 Board Food Expense	300		300
109 Board Rent	625	500	125
109 Board Allotment	39,856		39,856
109 Board Advertising	450		450
109 Board Special Projects	20,000	11,043	8,957
109 Board Postage	200	66	134
109 Registration, Conference, Training, etc.	1,083	557	526
Telephone	1,150	947	203
109 Board Mileage	1,800	1,339	461
109 Board Education Program	14,250	2,732	11,518
New Vehicle	23,800	16,800	7,000
Mental Health/Mental Retardation			
Program Support	70,000	70,000	
<u>Social Services</u>			
Water System:			
Water Feasibility Study	10,000	980	9,020
Cemeteries and Memorials:			
Pauper Burials	1,641	1,641	
<u>Recreation and Culture</u>			
Parks:			
Salaries-Director Of Parks	13,041	13,041	
Laundry Services	150	140	10
Park Laborer Salaries	6,574	3,395	3,179

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Recreation and Culture</u> (Continued)			
Parks: (Continued)			
Maintenance and Grounds	\$ 8,943	\$ 8,943	\$
Engineering Fees-Parks	600	600	
Solid Waste	1,050	768	282
Petroleum Products	2,000	267	1,733
Vehicle Insurance	806	806	
Supplies, Equipment, and Repairs	6,500	5,919	581
Welfare House	5,000	4,878	122
Reimbursement	41,561	41,561	
Registration, Conference, and Training	588	588	
Utilities	7,000	2,742	4,258
Vehicle Maintenance and Repairs	605	438	167
Mileage	1,095	1,012	83
Capital Outlay	54,119		54,119
Tourist and Convention Program:			
Office Supplies	100		100
Tourism Commission	72,166	72,166	
<u>Debt Service</u>			
Borrowed Money:			
Kentucky Advance Revenue Program- Interest	27,512	27,358	154
Other County Liabilities:			
Lease-Purchase Agreements:			
Kentucky Association of Counties			
Leasing Trust-			
Interest-			
Corinth Water District	62,020	60,755	1,265
Bullock Pen-Phase III	80,721	77,409	3,312
Health Department	20,606	19,059	1,547
Bullock Pen-Phase IV	17,683	16,469	1,214

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Administration</u>			
General Services:			
Civic Project Contribution	\$ 125,000	\$	\$ 125,000
Audit Services	25,000	9,414	15,586
County Insurance	42,895	35,790	7,105
Contributions-			
Northern Kentucky ADD	3,381	3,381	
KACO	900	900	
NACO	360	360	
Dues KY. Coal Co. Coalition, Inc.	250	250	
Miscellaneous Current Expense	5,720	4,732	988
Contingent Appropriations:			
Reserve for Transfers	3,135		3,135
Fringe Benefits:			
County Contributions-			
Social Security	31,146	29,050	2,096
Retirement	42,055	37,801	4,254
Health Insurance	31,200	27,292	3,908
Worker's Compensation	20,000	11,531	8,469
Unemployment Insurance	631	607	24
Total Operating Budget	\$ 2,245,308	\$ 1,701,374	\$ 543,934
Other Financing Uses:			
(a) Kentucky Association of Counties			
Leasing Trust-			
Principal-			
Corinth Water District	30,000	30,000	
Bullock Pen-Phase III	38,000	38,000	
Health Department	20,000	20,000	
Bullock Pen-Phase IV	11,000	11,000	
(b) Kentucky Advance Revenue Program-			
Principal	1,285,895	1,250,510	35,385
Total General Fund	\$ 3,630,203	\$ 3,050,884	\$ 579,319

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u>			
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Road Supervisor Salary	\$ 30,077	\$ 30,077	\$
Road Maintenance:			
Salaries-			
Road Labor	180,600	180,203	397
Engineering Fees	5,950	5,950	
Roller and Pager Rentals	3,285	2,665	620
Solid Waste	1,500	1,307	193
Capital Outlay/New Equipment	50,000	3,355	46,645
Drug Testing	250	93	157
Electric Repairs	200	68	132
Equipment Repairs	45,000	40,280	4,720
Garage Supplies	51,500	47,055	4,445
Insurance	26,683	26,147	536
Maintenance Materials	707,941	323,970	383,971
Radio Communication Equipment	801	728	73
Telephone	720	564	156
Underground Tanks	16,821	16,821	
Uniforms/Laundry	1,000	739	261
Utilities	6,500	5,321	1,179
<u>Debt Service</u>			
Borrowed Money:			
Kentucky Advance Revenue Program-			
Interest	5,771	5,771	
<u>Administration</u>			
General Services:			
Miscellaneous Expense	1,000	205	795
Contingent Appropriations:			
Reserve for Budget Transfers	22,441		22,441

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Administration</u> (Continued)			
Fringe Benefits:			
County Contributions-			
Retirement	\$ 16,381	\$ 16,261	\$ 120
Social Security	15,000	14,722	278
Health Insurance	18,522	17,229	1,293
Worker's Compensation	11,300	11,159	141
Unemployment Insurance	500	261	239
Total Operating Budget	\$ 1,219,743	\$ 750,951	\$ 468,792
Other Financing Uses:			
(b) Kentucky Advance Revenue Program-			
Principal	263,790	263,790	
Total Road and Bridge Fund	\$ 1,483,533	\$ 1,014,741	\$ 468,792

JAIL FUND

Protection to Persons and Property

Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 53,968	\$ 53,236	\$ 732
Jail Personnel	225,000	208,018	16,982
Food Service Personnel	57,000	52,182	4,818
Association Dues	300	300	
Operations-			
Building Materials and Supplies	2,750	2,608	142
Cleaning Supplies	4,250	3,953	297
Contract With Other Counties	12,000	25	11,975
Data Processing			

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Protection to Persons and Property</u>			
(Continued)			
Office of Jailer: (Continued)			
Operations-(Continued)			
Food	\$ 40,000	\$ 33,972	\$ 6,028
Furniture and Fixtures	150		150
Home Incarceration Contract	6,250	728	5,522
Jail Linens	1,548	1,548	
Kitchen Supplies	500	439	61
Medical Claim (Hepatitis B Vaccine)	600		600
Medical Contracts	9,200	9,200	
Medical Supplies (Drug Testing)	400		400
Medical Services	12,000	1,421	10,579
Office Supplies	1,636	1,636	
Pest Control	275	264	11
Petroleum Products	500	113	387
Prisoner Clothing	1,071	1,071	
Propane Gas	5,000	4,915	85
Prisoner Hygiene	500	316	184
Solid Waste	1,400	894	506
Staff Uniforms	1,501	1,501	
Staff Travel	500	366	134
Telephone	1,200	1,137	63
Training, Registration, Meals, etc.	1,500	1,336	164
Utilities	23,000	18,188	4,812
Vehicle Insurance	806	806	
Vehicle Maintenance	1,000	675	325
Miscellaneous Operating Expense	1,000	513	487

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Protection to Persons and Property</u> (Continued)			
Office of Jailer: (Continued)			
Maintenance-			
Building Repairs	\$ 3,500	\$ 3,458	\$ 42
Electric Maintenance and Repairs	300	257	43
Heating and A/C Maintenance and Repair	5,000	3,739	1,261
Plumbing	1,200	564	636
Equipment Repairs	6,750	6,297	453
Equipment-			
Maintenance Agreements	2,612	2,612	
Communication Equipment	400		400
Food Service Equipment	300	219	81
Office Equipment	500	400	100
Other Equipment/Capital Outlay	750	169	581
<u>Capital Projects</u>			
Buildings and Construction:			
Jail Additions-Construction	50,000	27,540	22,460
<u>Administration</u>			
General Services:			
Building Insurance	3,400	3,383	17
Liability Insurance	9,304	9,304	
Contingent Appropriations:			
Reserve for Budget Transfers	1,797		1,797

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Administration</u> (Continued)			
Fringe Benefits:			
County Contributions-			
Retirement	\$ 27,214	\$ 23,400	\$ 3,814
Social Security	25,702	22,747	2,955
Health Insurance	29,030	24,598	4,432
Worker's Compensation	15,000	8,081	6,919
Unemployment Insurance	700	669	31
Total Operating Budget	\$ 650,264	\$ 538,798	\$ 111,466
Other Financing Uses:			
(c) Transfers to Public Properties Jail Corporation Fund	381,750	375,738	6,012
Total Jail Fund	\$ 1,032,014	\$ 914,536	\$ 117,478
LOCAL GOVERNMENT ECONOMIC <u>ASSISTANCE FUND</u>			
<u>Roads</u>			
Road Maintenance:			
General Construction Materials	\$ 24,906	\$ 18,174	\$ 6,732
<u>Administration:</u>			
General Services:			
Contribution-Northern Kentucky Transit Authority	6,000	6,000	
Total Local Government Economic Assistance Fund	\$ 30,906	\$ 24,174	\$ 6,732

GRANT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>FEDERAL GRANT FUND</u>			
Waterline Construction	\$ 3,014	\$ 3,014	\$ 0
Distribution to Government Agency	2,754		2,754
Total Federal Grant Fund	<u>\$ 5,768</u>	<u>\$ 3,014</u>	<u>\$ 2,754</u>
<u>BULLOCK PEN-PHASE IV FUND</u>			
Waterline Construction	<u>\$ 11,210</u>	<u>\$ 8,031</u>	<u>\$ 3,179</u>
<u>FORESTRY FUND</u>			
Forest Resource Service	<u>\$ 1,528</u>	<u>\$ 1,350</u>	<u>\$ 178</u>
Total Operating Budget-All Funds	\$ 4,164,727	\$ 3,027,692	\$ 1,137,035
Other Financing Uses:			
(a) Kentucky Association of Counties			
Leasing Trust-			
Principal-			
Corinth Water District	30,000	30,000	
Bullock Pen-Phase III	38,000	38,000	
Health Department	20,000	20,000	
Bullock Pen-Phase IV	11,000	11,000	
(b) Kentucky Advance Revenue Program-			
Principal	1,549,685	1,514,300	35,385
(c) Transfers to Public Properties Jail			
Corporation Fund	<u>381,750</u>	<u>375,738</u>	<u>6,012</u>
TOTAL BUDGET - ALL FUNDS	<u><u>\$ 6,195,162</u></u>	<u><u>\$ 5,016,730</u></u>	<u><u>\$ 1,178,432</u></u>

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SCHEDULE OF UNBUDGETED EXPENDITURES

GRANT COUNTY
SCHEDULE OF UNBUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

<u>Public Properties Jail Corporation Fund</u>			
<u>Expenditure Items:</u>	<u>Bond Issue #1</u>	<u>Bond Issue #2</u>	<u>Total Fund Expenditures</u>
Treasurer Bond	\$ 290	\$	\$ 290
Annual Report Fee	4		4
Construction Expenditures		2,199,903	2,199,903
Bonding Fee		47,901	47,901
Financial Advisor Fee		25,938	25,938
Printing and Bonds		9,275	9,275
Professional Services		25,000	25,000
Paying Agent		2,500	2,500
Rating Service		6,000	6,000
Totals	<u>\$ 294</u>	<u>\$ 2,316,517</u>	<u>\$ 2,316,811</u>

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Darrell Link, Grant County Judge/Executive
Honorable Shirley Howard, Former Grant County Judge/Executive
Members of the Grant County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Grant County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated January 28, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Grant County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Grant County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Honorable Darrell Link, Grant County Judge/Executive
Honorable Shirley Howard, Former Grant County Judge/Executive
Members of the Grant County Fiscal Court
Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
January 28, 2000

**CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE PROGRAMS**

GRANT COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999

Appendix A

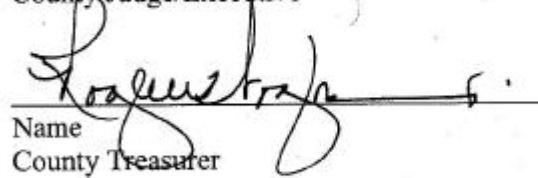
CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM
GRANT COUNTY FISCAL COURT

The Grant County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Fund was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Name

County Judge/Executive



Name

County Treasurer